

AMENDED IN ASSEMBLY APRIL 24, 2008

CALIFORNIA LEGISLATURE—2007–08 REGULAR SESSION

ASSEMBLY BILL

No. 1959

**Introduced by Assembly Member Jeffries
(Coauthor: Assembly Member Berg)**

February 13, 2008

An act to amend Section 2781 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 1959, as amended, Jeffries. Property taxation: replicated tax payments: return.

Existing property tax law requires a county to return a replicated tax payment to the tendering party within 60 days following the receipt of the replicated tax payment.

This bill would authorize an owner of record to instruct a tax collector, by written request, to refund a replicated payment on a current assessment to the tendering party who is not an owner of record, if that tendering party is known at the time the request is made by the owner of record. This bill would require the owner of record to submit the request, as specified, under penalty of perjury.

By requiring this request to be made under penalty of perjury, this bill would expand the scope of an existing crime and thereby impose a state-mandated local program. This bill would also impose a state-mandated local program by changing the manner in which tax collectors return replicated property tax payments.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 *SECTION 1. It is the intent of the Legislature, in enacting this*
2 *bill, to do all of the following:*

3 *(a) Address issues of adverse possession as it relates to property*
4 *tax payments.*

5 *(b) Address the problems and difficulties that arise when an*
6 *adverse party attempts to pay taxes for property that he or she is*
7 *not the owner of record.*

8 *(c) Establish a clear and simplified system for the return of*
9 *replicated tax payments, by authorizing tax collectors to return a*
10 *replicated tax payment to the tendering party who is not the owner*
11 *of record.*

12 ~~SECTION 1.~~

13 *SEC. 2. Section 2781 of the Revenue and Taxation Code is*
14 *amended to read:*

15 2781. (a) If a taxpayer or agent for the taxpayer submits a
16 payment indicated for application to a specific tax or tax installment
17 and that tax or tax installment already has been paid, the county
18 shall return the replicated payment to the tendering party within
19 60 days. However, when a replicated payment is made of any tax
20 or tax installment paid by a certificate of eligibility pursuant to
21 Section 2514, the amount of the replicated payment shall be paid
22 to the person shown on the certificate.

23 (b) (1) An owner of record may instruct a tax collector, by
24 written request, to refund a replicated payment on a current

1 assessment to the tendering party who is not an owner of record,
2 if that tendering party is known at the time the request is made by
3 the owner of record.

4 (2) The written request shall be made by an owner of record
5 under penalty of perjury and shall be accompanied by a certified
6 copy of a deed, judgment, or other instrument that legally verifies
7 ownership of the property.

8 ~~(3) Neither the state, the county, or any employee of either of~~
9 ~~these entities acting within their official capacity may be held liable~~
10 ~~for any error or mistake made in the exercise of the tax collector's~~
11 ~~discretion.~~

12 ~~(4)~~
13 (3) The tax collector shall not be required to make a
14 determination as to the ownership of the property.

15 (4) *This subdivision does not apply to any payment on a current*
16 *assessment that is delinquent.*

17 ~~SEC. 2.~~

18 *SEC. 3.* No reimbursement is required by this act pursuant to
19 Section 6 of Article XIII B of the California Constitution for certain
20 costs that may be incurred by a local agency or school district
21 because, in that regard, this act creates a new crime or infraction,
22 eliminates a crime or infraction, or changes the penalty for a crime
23 or infraction, within the meaning of Section 17556 of the
24 Government Code, or changes the definition of a crime within the
25 meaning of Section 6 of Article XIII B of the California
26 Constitution.

27 However, if the Commission on State Mandates determines that
28 this act contains other costs mandated by the state, reimbursement
29 to local agencies and school districts for those costs shall be made
30 pursuant to Part 7 (commencing with Section 17500) of Division
31 4 of Title 2 of the Government Code.

32 ~~SEC. 3.~~

33 *SEC. 4.* This act is an urgency statute necessary for the
34 immediate preservation of the public peace, health, or safety within
35 the meaning of Article IV of the Constitution and shall go into
36 immediate effect. The facts constituting the necessity are:

- 1 In order for counties to timely and properly provide a refund of
- 2 replicated tax payments to tendering parties, it is necessary that
- 3 this act take effect immediately.

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